

FOR THE PERIOD JULY 1, 2005
THROUGH JUNE 30, 2007

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CASEY AND COMPANY, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

SOLID WASTE MANAGEMENT DISTRICT "O"

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**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

Missouri Department of Natural Resources
Jefferson City, Missouri
and
Solid Waste Management District "O"
Springfield, Missouri

We have performed the procedures enumerated below, which were agreed to by the Missouri Department of Natural Resources (the "Department" or "MDNR"), solely to assist you in evaluating the effectiveness of the Solid Waste Management District "O"'s (the "District") compliance with state law, regulations, and policies for the period July 1, 2005 through June 30, 2007. Management is responsible for the District's internal control over compliance with these requirements and the accompanying appendices.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the District's solid waste management program and any fraud or illegal acts that are more than inconsequential that come to our attention. We are also required to obtain the views of management on those matters. Our agreed-upon procedures engagement disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of management, are described in the accompanying Summary of Findings and Questioned Costs.

Our procedures, as set forth in the MDNR Solid Waste Management District Agreed-Upon Procedures Engagement, and findings are as follows:

1. History and Organization

We reviewed the history and organization of the District for compliance with the Revised Statutes of Missouri (RSMo). This included a review of the:

MEMBER
•
American
Institute of
Certified
Public
Accountants
•
Missouri
Society of
Certified
Public
Accountants
•

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES (CONTINUED)**

- District organization and formation;
- Executive Board and Council structure, terms and functions, including if the District was organized under an alternative management structure;
- Policies and procedures for monitoring members of the Executive Board and Council; and
- District by-laws.

Findings: None (See Appendix 1)

2. Minutes of Meetings

We reviewed all minutes of meetings for the Executive Board for the engagement period and completed Attachment 1 "The Missouri Sunshine Law Compliance Checklist" to determine if meetings are documented as required. We also reviewed whether the District had a written policy in accordance with Chapter 610 RSMo regarding the release of information on any meeting, record, or vote as required by state law.

Findings: See Finding Number 1

3. Follow-up to Prior Audits

We determined what actions the District has taken to correct the findings, including the status and corrective action on the prior agreed-upon procedures engagement.

Findings: See Follow-Up on Prior Findings

4. Internal Controls

We reviewed the District's internal controls and completed Attachment 2 "Internal Control Questionnaire", which identifies strengths and weaknesses of the internal controls.

Findings: See Finding Number 2

5. Cash

We obtained a listing of all bank account names and numbers of the District and performed the following procedures:

- Verified the bank reconciliation process;
- Confirmed with the MDNR advanced funds for deposit (See Appendix II);
- Evaluated control, custody and signing of checks;
- Reviewed for any local funds;
- Reconciled year-end cash balances by type, state, local, etc., to amounts reported to the MDNR (See Appendix III);
- Reviewed and analyzed the allocation and use of interest income and program income; and
- Reviewed the District's cash management practices.

Findings: See Finding Numbers 3 and 4

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES (CONTINUED)**

6. Administrative/Management Services

We reviewed to determine whether the District contracts for its administrative/management services, and:

- Determined whether contract or services provided are written and properly approved;
- Reviewed the contract or services provided for propriety and reasonableness; and
- Reviewed any invoices and supporting documentation to determine that payments for services are appropriate, properly approved, and in compliance with the contract terms.

The District is provided office space and use of facilities in the Historic Greene County Courthouse without charge.

Findings: None

7. General and Special Terms and Conditions

We reviewed and documented the District's compliance with the general and special terms and conditions of the financial assistance agreement with the MDNR for the following requirements:

- Non-Discrimination;
- Environmental laws and eligibility;
- Hatch Act and restrictions on lobbying;
- Program income;
- Equipment management;
- Prior approval for publications;
- Audit requirements;
- Recycled paper; and
- Contracting with small and minority firms.

Findings: See Finding Numbers 5 - 8

8. District Grants

We obtained a schedule of District grants from the MDNR and reviewed the Guidance Document for Solid Waste Management District Grants. We also completed Attachment 3 "Detailed Review of District Grant Projects" for each awarded project selected for review. This included the review, evaluation and testing for the:

1. Proposal procurement process;
2. Proposal review and evaluation process; and,
3. Awarded projects selected as follows:
 - O2006-02, Urban Alliance District, Downtown Glass Recycling;
 - O2006-05, Webster County, Baler Purchase;
 - O2006-08, Enterprises Unlimited, Inc., Truck and Fork Lift Purchase;
 - O2006-11, City of Rogersville, Drop Off Recycling Center Construction and Trailer Purchase;
 - O2006-12, Region O, FY06 District Operation Expenses;
 - O2007-01, Region O, FY07 District Operation;
 - O2007-04, Greenway Recycling, Inc., Commercial Cardboard Recycling Containers Purchase;
 - O2007-08, Computer Recycling Center, High Capacity Industrial Shredder Purchase;

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES (CONTINUED)

8. District Grants (continued)

- O2007-12, Fiber Management, LLC, Industrial Grinder/Shredder Purchase;
- O2007-14, Drury University, Campus-wide Recycling Program.

Findings: See Finding Number 9

We were not engaged to and did not conduct an examination or review of the subject matter, the objectives of which would be the expression of an opinion or limited assurance on the subject matter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Missouri Department of Natural Resources and the Solid Waste Management District "O" and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Casey and Company, LLC

Casey and Company, LLC
Certified Public Accountants
Columbia, Missouri

August 12, 2008

SUMMARY OF FINDINGS AND QUESTIONED COSTS

SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007

1. Sunshine Law Noncompliance

Condition: The Executive Board meeting agenda/public notice does not include whether the meeting is open or closed to the public; the Executive Board meeting closed minutes did not indicate the specific subsection of the Sunshine Law when voting to go into a closed meeting; and the June 2007 open meeting minutes only indicated a motion and a second to enter into a closed session without the full vote of the Executive Board.

Criteria: RSMo, Chapter 610 (commonly referred to as the Missouri Sunshine Law) requires the public notice/agenda to include whether the meeting is open or closed to the public. RSMo Sections 610.021 and 610.022 require that a specific section of the law be announced publicly at an open meeting and recorded in the minutes, and that an affirmative public vote of the majority of a quorum of the public governmental body be made to close the meeting or vote.

Cause: The District was unaware of the criteria requirements and also inadvertently omitted the vote of the Executive Board members for holding the closed session.

Effect: The District did not fully comply with the Sunshine Law.

Recommendation:

We recommend that the District include in its public notice/agenda whether the Executive Board meeting is open or closed to the public; that the closed session minutes include the applicable subsection of the Sunshine Law for holding a closed meeting; and, that there is a full vote of the Executive Board when holding a closed meeting and such vote is documented in the minutes.

District Response:

We will correct the agenda and public notice beginning with the August 2008 meeting. We will add the specific subsection to the closed session minutes for the audit period and to all future closed sessions. The closed session held in June 2007 was a one time accidental omission. The closed session was to approve annual contracts for staff.

2. District's Bank Account Not Adequately Protected

Condition: The District's bank account was not adequately covered with collateral securities from July 2005 until June 5, 2007 when the bank account was switched to a collateralized account by the District. The highest bank balance noted during this time was \$239,453 at February 14, 2007, which left the District's bank account uninsured by \$139,453.

Criteria: Section I.E.3 of the General Terms and Conditions requires that effective control and accountability must be maintained for all subgrantee cash, real and personal property, and other assets. Subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. In addition, good business practices dictate that the cash held in a depository bank be adequately protected with Federal Deposit Insurance Coverage (FDIC) and by collateral securities. FDIC coverage has temporarily been increased from \$100,000 to \$250,000 per depositor effective October 3, 2008 through December 31, 2009.

SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007

Cause: The District did not realize that the bank account was not adequately protected or secured.

Effect: The District's assets were not adequately protected in case of loss.

Recommendation:

We recommend that the District ensure its bank account is adequately covered with FDIC or with collateral securities.

District Response:

This was corrected in June 2007.

3. District's Quarterly Project Financial Summary Forms Not Accurately Prepared

Condition: The quarterly reports for the periods ended June 30, 2007 and June 30, 2006 and submitted to the MDNR, were not accurately prepared and did not reconcile to the total cash balance held by the District at fiscal year end.

A reconciliation of the total project awards received, disbursed, and ending balances was prepared for both fiscal years and the reconciliation as of June 30, 2007 is included at Appendix III. This reconciliation was adjusted to include previous unobligated grants that had an unexpended balance along with identified interest income remaining that had not previously been obligated. The adjusted reconciliation showed no unidentified balance remaining in the District's bank accounts at June 30, 2007 or June 30, 2006.

Criteria: Section I.E.1. of the General Terms and Conditions requires that accurate, current, and complete disclosure of financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the subgrant.

Cause: The District did not include all prior projects on the quarterly project financial summary form that still had an unexpended or unobligated balance at the end of each fiscal year.

Effect: The District did not properly include the monies remaining in each subgrant or unobligated carryover funds from prior projects to reconcile to the total cash balance held by the District.

Recommendation:

The District properly prepare its quarterly financial reports by subgrant noting the receipts and disbursements from each grant funded by the MDNR and any carryover funds unobligated. The balances remaining in each subgrant should be reconciled to the total cash balance held by the District.

District Response:

The MDNR has stated this quarterly reconciliation is a problem with 19 of the 20 Solid Waste Management Districts and the problem appears to be the MDNR forms and procedures which are being modified. In the meantime, District O's cash balance has been 100% reconciled.

SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007

4. Interest Income and Carryover Project Balances Not Timely Obligated

Condition: The District is not timely obligating the interest income collected and held in the District's bank account along with carryover balances from previous projects. At June 30, 2007, the District had interest income of \$42,809 which had been allowed to accumulate over several years along with \$19,374 in balances from previous projects that had not been timely obligated to current projects.

Criteria: Interest income earned on state grants is considered state funds and the expenditure of interest income must be done pursuant to a state grant approved by the MDNR. The Department's Special Terms and Conditions state: "Expenditure of income earned from interest on district grant agreement funds must be in compliance with 10 CSR 80-9.050 Solid Waste Management Fund (SWMF) – District Grants." State rule 10 CSR 80-9.050(1)(C)1 states: "Grant monies made available by this rule shall be allocated by the district for projects contained within the district's approved solid waste management plan."

Cause: The District had neglected to properly allocate the interest income earned each fiscal year and carryover monies remaining in previous grant projects to current projects for proper spending.

Effect: The District did not follow the MDNR guidelines on showing interest income and monies remaining from previous grant projects as an unobligated balance to be made available in the next grant cycle.

Recommendation:

We recommend that the District timely obligate the interest income earned and the balance available from carryover projects remaining in its bank accounts for future grant projects.

District Response:

District O staff worked with the DNR Grant Unit in the spring of 2007 to resolve if funds were interest income or "left over start up money." It was determined the \$42,809 was interest income and it, and unobligated closed out grant projects were awarded to grant projects in July 2007.

5. District and Subgrantee Equipment Inventory Records Incomplete

Condition: The equipment items held by the District and by the subgrantee had a prenumbered property inventory tag. The inventory record maintained of all equipment items does not include the serial number or other identification number and the location of the equipment item.

Criteria: Section I.H.2. of the General Terms and Conditions requires that complete property records be maintained that include a description of the equipment, a serial number or other identification number, the source of the property, the acquisition date, cost of the property, percentage of federal or state participation in the cost of the property, and the location, use and condition of the property.

SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 1005 THROUGH JUNE 30, 2007

Cause: The District did not fully realize that the inventory listing needed to include more information.

Effect: The District has not properly identified equipment items in case of improper use or disposition of the equipment items.

Recommendation:

We recommend that the District ensure equipment items are properly identified with an inventory tag or other permanent marking. We also recommend the equipment inventory listing include the serial number or identification number and the location of the equipment item.

District Response:

The sticker tags will be redesigned and attached to all property on the District O inventory and all future inventory equipment. Individual grant files do contain this information, but it has not also been contained in the inventory record. It will be added to the inventory record.

6. Annual Statements of Use of Equipment Not Filed by Subgrantees

Condition: Subgrantees have not annually submitted a statement certifying that the use of equipment is for project activities.

Criteria: The Special Terms and Conditions require subgrantees to annually submit a statement as provided by the district certifying that the use(s) of said equipment is for project activities.

Cause: The District did not request the statements from the subgrantees.

Effect: The District is not properly assured that the subgrantees are using the equipment for project activities.

Recommendation:

We recommend that the District require an annual statement from each subgrantee certifying that the use of the equipment bought with district grant funds is for project activities.

District Response:

District O will obtain this statement from all open and future grants.

7. UCC-1 Security Interest Forms Not Filed by the District or Subgrantees

Condition: The District or subgrantees have not filed all of the required UCC-1 security interest forms on capital assets (equipment, buildings, and site improvements with an acquisition cost of \$5,000 or more) purchased with district grant funds. Grant projects where UCC-1 forms have not been filed include 2005143, 2006-05, 2006-08, 2007-08, and 2007-12.

Criteria: The Special Terms and Conditions require that the subgrantee shall grant to the District, its successors and assigns a security interest or lien in all equipment purchased for \$5,000 or more and all building or site improvements purchased or constructed for \$5,000 or more, in whole or in part, with SWMF monies. The

SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 1005 THROUGH JUNE 30, 2007

subgrantee shall sign the financing statement (form UCC-1) and return the form along with the financial assistance agreement to the District for processing.

Cause: The District did not follow through with the subgrantees to ensure that the UCC-1 forms had been properly filed.

Effect: Failure of the subgrantee to file a UCC-1 could result in a lost of district grant funds to the District or MDNR. The purpose of filing the UCC-1 is to establish, in the public view, the interest of the District or the MDNR in the capital asset. If the asset is sold or an insurance claim is paid on the capital asset, the interest of the District or MDNR would not be disclosed and the funds might not be appropriately distributed to the subgrantee, District or MDNR.

Recommendation:

We recommend that the District ensure that the subgrantees file the required UCC-1 forms, liens on Department of Revenue titles, deeds of trust or other security instruments for equipment purchases or the construction of buildings or site improvements for \$5,000 or more as required under the Special Terms and Conditions for the District Grants.

District Response:

A UCC-1 form will be filed on the 5 items and on all future grant funded equipment purchased for \$5,000 or more and not requiring a lien on a title.

8. Proof of Insurance on Capital Assets Not Obtained

Condition: The District did not obtain proof of insurance from the subgrantees to ensure there is coverage on equipment, buildings, and site improvements purchased or constructed with SWMF monies. The grant projects where proof of insurance was not obtained are 2006-05 and 2006-11.

Criteria: The Special Terms and Conditions require that the recipient shall procure and maintain insurance on all equipment, buildings, and site improvements purchased or constructed with SWMF monies.

Cause: The District did not require the subgrantees to furnish insurance coverage documentation on equipment, buildings, and site improvements purchased or constructed with SWMF monies.

Effect: The District and MDNR could be subject to a potential loss of assets if the equipment, buildings, and site improvements purchased or constructed with SWMF monies are not adequately insured.

Recommendation:

We recommend that the District obtain insurance coverage documentation from the subgrantees for all equipment, buildings, and site improvements purchased or constructed with SWMF monies.

District Response:

This was an oversight. Both Rogersville and Webster County (the subgrantee for the Marshfield Recycling Center) will furnish the District this information.

SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 1005 THROUGH JUNE 30, 2007

9. Criteria for Evaluation of Grant Projects Not Inclusive of all Criteria Requirements

Condition: The District's grant criteria for evaluating grant projects included a total of 17 criteria; however, the criteria did not include: 1) Degree to which funding to the project will adversely affect existing private entities in the market segment; 2) Quality of budget; and 3) Selected financial ratios.

Criteria: 10 CSR 80-9.050 (2)(C)3. requires that the executive board shall evaluate each proposal that is determined to be eligible and complete. The evaluation method will include the required criteria, as appropriate per project category.

Cause: The District had inadvertently in the past deleted these respective criteria since the District no longer felt the need for these items.

Effect: The District Executive Board did not fully evaluate applicable eligible and complete grant proposals with all of the required criteria.

Recommendation:
We recommend that the District use all of the required criteria for proper evaluation of all grant proposals.

District Response:

The District realized this error in January 2008. The three missing criteria were added in February 2008, and all 2008 District grant applications were reevaluated with the corrected criteria sheet in February 2008.

FOLLOW-UP ON PRIOR FINDINGS

SOLID WASTE MANAGEMENT DISTRICT "O" FOLLOW-UP ON PRIOR FINDINGS

The Solid Waste Management District previously had an agreed-upon procedures review for the fiscal years of 1992-1997, which was contracted to an independent CPA firm by the MDNR. That report had the following findings with the current status for each finding noted. All 3 prior findings were considered implemented by the District.

Finding 1: Evaluation Criteria for FY94 District Grants Not Available

The District could not produce the evaluation criteria used to award the five District subgrants for FY94.

Status:

The District had provided the Solid Waste Management Program (SWMP) with documentation on where the evaluation criteria was discussed and provided an affidavit indicating why a formal evaluation process was not used for that fiscal year. No similar condition was noted during the present engagement.

Finding 2: MBE/WBE Utilization

The District's current practices did not include a formal policy to encourage utilization of minority, women and small disadvantaged businesses when procuring goods and services.

Status:

The District indicated to the SWMP that it was unaware it needed to file a Form 334 and indicated that it has always encouraged procurement from all groups and does not discriminate against anyone or group. On August 2, 1999, the District provided a copy of its July 27, 1999 Executive Board meeting minutes to the SWMP in which the board approved the addition of nondiscrimination wording to its Rules of Procedure, which were amended. No similar condition was noted during the present engagement.

Finding 3: Recycled Paper

The District did not use the required 50% recycled paper content and displaying the chasing arrows symbol on at least one page of materials provided to outside parties.

Status:

The District provided a copy of the invoice of their purchased recycled paper and the labeling indicating its content to the SWMP on July 2, 1999. No similar condition was noted during the present engagement.

The District's financial audits for the years ended June 30, 2007 and June 30, 2006 did not have any findings requiring further follow-up.

APPENDICES

SOLID WASTE MANAGEMENT DISTRICT "O" HISTORY AND ORGANIZATION

Function of the District

Missouri's 20 solid waste management districts were created to foster regional cooperation among cities and counties in addressing solid waste management issues. The main function of a district is to develop a solid waste management plan with an emphasis on diverting waste from landfills and to assist with implementation of the solid waste management plan. Plans should include provisions for a range of solid waste activities: waste reduction programs; opportunities for material reuse; recycling collection and processing services; compost facilities and other yard waste collection options; education in schools and for the general public; management alternatives for items banned from Missouri landfills and household hazardous waste; and prevention or remediation of illegal dumps. To help achieve their goals, districts administer grants to public and private entities in their region, made possible with monies from the Solid Waste Management Fund through the Missouri Department of Natural Resources.

Organizational Structure of the District

The Solid Waste Management District "O" was officially recognized on May 22, 1992 by the Missouri Department of Natural Resources, and presently consists of five counties and the twenty cities within these counties that have a population of 500 or more. The counties and cities that comprise the District are as follows:

Counties	Cities		
Christian	Ash Grove	Fordland	Seymour
Dallas	Battlefield	Humansville	Sparta
Greene	Billings	Marshfield	Springfield
Polk	Bolivar	Nixa	Strafford
Webster	Buffalo	Ozark	Walnut Grove
	Clever	Republic	Willard
	Fair Grove	Rogersville	

District personnel consist of a District Planner and an Associate Planner (formerly Administrative Assistant/Clerk). District personnel are considered independent contractors through a written employment contract with the District.

The District adopted the "Alternative Management Structure" per the Rules of Procedure (by-laws) on February 9, 1993 to be in compliance with RSMo Section 260.315. Participation in the District is voluntary and is formally established through a resolution of adoption filed with the District office by the member governments. The District is managed by an Executive Board consisting of one member each from four counties (Christian, Dallas, Polk, and Webster), two members from Greene County, and two members from the city of Springfield for a total of 8 members. The District does not have a Council.

The District Executive Board members at June 30, 2007 are as follows:

Christian County	John Grubaugh
Dallas County	Harold Morgans
Greene County	Dave Coonrod Timothy Smith

SOLID WASTE MANAGEMENT DISTRICT "O"
HISTORY AND ORGANIZATION (CONTINUED)

Polk County	Denzil Roberts
Webster County	Paul Ipock
City of Springfield	Gary Deaver Doug Burlison

Christian, Dallas, Polk, and Webster Counties may each elect one alternate to serve on the Executive Board, while Greene County and the city of Springfield may each select two alternates to serve on the Executive Board. Alternates to the Executive Board do not have voting privileges unless they are representing their regular board member(s). Rule 11.1 of the District's by-laws states that a majority of the voting members of the Executive Board or their designated alternates shall constitute a quorum.

Executive board members serve a term of one year until reappointment or replacement.

The District's Associate Planner shall serve as "Ex Officio Secretary" of the Executive Board.

SOLID WASTE MANAGEMENT DISTRICT "O"
SCHEDULE OF STATE FUNDING
YEAR ENDED JUNE 30, 2007

Awarded by State	Total	Grant No.	Project Amount	Project Description
February 2007	\$ 206,764.09	2006-01	\$ 13,500.00	City of Republic, Glass Recycling Trailer
		2006-02	19,140.00	Urban Alliance District, Downtown Glass Recycling
		2006-03	1,144.42	Computer Recycling Center, Pallet Jacks and Fans Purchase
		2006-04	5,342.00	Discovery Center of Springfield, Recycling Bin Purchase
		2006-05	12,464.67	Webster County, Baler Purchase
		2006-06	5,119.00	Computer Recycling Center, Educational Material and Mailing Expenses
		2006-07	24,834.00	Ozark Correctional Institute, Skid Loader Purchase
		2006-08	17,000.00	Enterprises Unlimited, Inc., Truck and Fork Lift Purchase
		2006-09	6,500.00	Greenway Recycling, Inc., Portable Roll Out Carts Purchase
		2006-10	6,300.00	Habitat for Humanity, Aluminum Can Recycling
		2006-11	20,775.00	City of Rogersville, Drop Off Recycling Center Construction and Trailer Purchase
		2006-12	74,645.00	Region O, FY06 District Operation Expenses
Totals	\$ <u>206,764.09</u>		\$ <u>206,764.09</u>	

SOLID WASTE MANAGEMENT DISTRICT "O"
SCHEDULE OF STATE FUNDING
YEAR ENDED JUNE 30, 2006

Awarded by State	Total	Grant No.	Project Amount	Project Description
January 2006	\$ 118,189.00	2005142	\$ 48,790.00	Solid Waste District "O", Operations Grant
		2005143	18,859.00	Computer Recycling Center, Forklift Acquisition
		2005144	26,000.00	Solid Waste District "O", HHW Collection
		2005145	1,915.00	Computer Recycling Center, Floor Scale Acquisition
		2005146	12,800.00	Discovery Center of Springfield, Fore! The Planet Interactive Environmental Educational Exhibit
		2005147	9,825.00	Meredith Used Car Sales and Recycling, Appliance Pickup Project
Totals	<u>\$ 118,189.00</u>		<u>\$ 118,189.00</u>	

SOLID WASTE MANAGEMENT DISTRICT "O"
COMPOSITION OF CASH BALANCE
JUNE 30, 2007

Project Grant Number	Project Name	Allocation Amount	Total Award	Expenditures	June 30, 2007 Grants Cash Balance		
94116	Springfield/Greene County Health Department Vector Education Program	\$ -	\$ -	\$ -	\$ 174	U	1
97035	City of Fair Grove Recycling Trailer	-	-	-	3,912	U	1
97037	Christian County Recycling	-	-	-	1,917	U	1
98086	Polk County Recycling System - Recycling Trailers Purchase	-	-	-	50	U	1
2001111	City of Buffalo Recycling Center Expansion	-	-	-	163	U	1
2002123	District O 2002 Plan Implementation Grant	-	-	-	302	U	1
2003137	Polk County Recycling Center - Trailer Purchase	-	-	-	2,936	U	1
2003134	Region O OCC and Confidential Paper Recycling	-	-	-	9,920	U	1
2004131	Solid Waste District O HHW Project	39,000	39,000	10,457	28,543	O	
2005144	Solid Waste District O HHW Collection	26,000	26,000	-	26,000	O	
2006-01	City of Republic Glass Recycling Trailer	13,500	13,500	11,475	2,025	O	
2006-02	Urban Alliance District, Downtown Glass Recycling	19,140	19,140	-	19,140	O	
2006-03	Computer Recycling Center, Pallet Jacks and Fans Purchase	1,144	1,144	972	172	O	
2006-04	Discovery Center of Springfield Recycling Bin Purchase	5,342	5,342	4,541	801	O	
2006-05	Webster County Baler Purchase	12,465	12,465	10,595	1,870	O	
2006-06	Computer Recycling Center Educational Material and Mailing Expenses	5,119	5,119	4,351	768	O	
2006-07	Ozark Correctional Institute Skid Loader Purchase	24,834	24,834	-	24,834	O	
2006-08	Enterprises Unlimited, Inc. Truck and Fork Lift Purchase	17,000	17,000	14,450	2,550	O	
2006-09	Greenway Recycling, Inc. Portable Roll Out Carts Purchase	6,500	6,500	-	6,500	O	
2006-10	Habitat for Humanity, Aluminum Can Recycling	6,300	6,300	-	6,300	O	
2006-11	City of Rogersville Drop Off Recycling Center Construction and Trailer Purchase	20,775	20,775	14,117	6,658	O	
2006-12	Region O District Operation Expenses	74,645	74,645	58,849	15,796	O	

Totals	\$ 271,764	\$ 271,764	\$ 129,807	\$ 161,331
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O = Obligated
U = Unobligated

- 1 = Unobligated closed grants carried over to future grant projects totaling \$19,374
2 = Receipt from an old grant for a share with other districts of sale of an old trailer
3 = Bank fees incurred not directly allocated to any specific grant project

Unobligated interest income	42,809	U
Proceeds from sale of asset	2	780 U
Less: Bank fees incurred	3	(67) U

Adjusted cash balance	\$ 204,853
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Reconciled Bank balance	\$ 204,853
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Excess funds held in bank	\$ -
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